

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

UNITED STATES

Petitioner,

v.

**MICHAEL ARIZECHI, as custodian of records
for Mikarchi, LLC,**

Respondent.

06-529 (WJM)

ORDER

HON. WILLIAM J. MARTINI

This matter comes before the Court on Respondent Michael Arizechi's appeal of Magistrate Judge Hedges's Letter Order, dated March 27, 2006, granting Petitioner United States's petition to enforce two Internal Revenue Service summonses and denying Respondent's motion to quash the summonses; the Court having considered the parties' submissions; and for good case shown,

IT IS HEREBY ORDERED that Judge Hedges's Letter Order is **AFFIRMED**; and

IT IS FURTHER ORDERED that Respondent shall produce to Petitioner by July 3, 2006, all documents and records sought in the Internal Revenue Service Summons for Mikarchi LLC.

s/William J. Martini

Dated: June 20, 2006

William J. Martini, U.S.D.J.